

Table A-9.1. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Employer and Nonemployer Firms: 2000 and 2001**

[Estimates are based on data from the 2001 Service Annual Survey and administrative data. Estimates for 2000 are revised to reflect the latest administrative data for nonemployers]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	1.5	1.0	0.8
711	Performing arts, spectator sports, and related industries	2.9	2.2	1.0
7111	Performing arts companies	3.1	2.8	1.3
7112	Spectator sports	3.4	2.4	1.3
7113	Promoters of performing arts, sports, and similar events	2.9	2.7	1.2
7114	Agents and managers for artists, athletes, entertainers, and other public figures	5.1	4.6	2.7
7115	Independent artists, writers, and performers	8.4	7.1	2.2
712	Museums, historical sites, and similar institutions	5.3	5.6	3.2
713	Amusement, gambling, and recreation industries	1.6	1.3	1.0
7131	Amusement parks and arcades	1.2	1.2	0.4
7132	Gambling industries	3.1	2.9	1.5
7139	Other amusement and recreation industries	2.2	1.7	1.4

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.2. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable Employer and Nonemployer Firms: 2000 and 2001**

[Estimates are based on data from the 2001 Service Annual Survey and administrative data. Estimates for 2000 are revised to reflect the latest administrative data for nonemployers]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	1.7	1.1	0.9
711	Performing arts, spectator sports, and related industries	3.2	2.5	1.1
7111	Performing arts companies	4.4	3.3	2.5
7112	Spectator sports	3.4	2.4	1.3
7113	Promoters of performing arts, sports, and similar events	3.8	3.6	1.4
7114	Agents and managers for artists, athletes, entertainers, and other public figures	5.1	4.6	2.7
7115	Independent artists, writers, and performers	8.4	7.1	2.2
712	Museums, historical sites, and similar institutions	12.2	9.8	3.1
713	Amusement, gambling, and recreation industries	1.8	1.6	1.1
7131	Amusement parks and arcades	1.2	1.2	0.4
7132	Gambling industries	3.1	2.9	1.5
7139	Other amusement and recreation industries	2.7	2.2	1.7

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.3. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable and Tax-Exempt Employer Firms: 2000 and 2001**

[Estimates are based on data from the 2001 Service Annual Survey and administrative data]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	1.7	1.2	1.0
711	Performing arts, spectator sports, and related industries	3.6	2.9	1.2
7111	Performing arts companies	3.2	3.0	1.4
7112	Spectator sports	3.7	2.6	1.4
711211	Sports teams and clubs	5.1	4.2	1.8
711212	Racetracks	4.5	3.9	1.9
711219	Other spectator sports	16.6	12.6	7.1
7113	Promoters of performing arts, sports, and similar events	3.2	3.0	1.3
7114	Agents and managers for artists, athletes, entertainers, and other public figures	6.3	5.8	3.5
7115	Independent artists, writers, and performers	18.8	17.4	4.1
712	Museums, historical sites, and similar institutions	5.3	5.6	3.2
713	Amusement, gambling, and recreation industries	1.7	1.4	1.1
7131	Amusement parks and arcades	1.2	1.2	0.4
71311	Amusement and theme parks	0.7	0.8	0.4
71312	Amusement arcades	7.8	8.1	2.2
7132	Gambling industries	3.2	3.0	1.6
71321	Casinos (except casino hotels)	3.6	3.5	2.1
71329	Other gambling industries	5.9	5.7	1.6
7139	Other amusement and recreation industries	2.4	1.9	1.5
71391	Golf courses and country clubs	3.4	2.7	2.7
71392	Skiing facilities	5.6	5.7	2.8
71393	Marinas	4.6	4.3	2.3
71394	Fitness and recreational sports centers	5.5	5.0	2.2
71395	Bowling centers	5.8	4.5	2.5
71399	All other amusement and recreation industries	6.6	6.8	3.6

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.4. Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable Employer Firms: 2000 and 2001

[Estimates are based on data from the 2001 Service Annual Survey and administrative data]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	2.0	1.3	1.1
711	Performing arts, spectator sports, and related industries	4.3	3.3	1.4
7111	Performing arts companies	4.8	3.7	2.7
7112	Spectator sports	3.7	2.6	1.4
711211	Sports teams and clubs	5.1	4.2	1.8
711212	Racetracks	4.5	3.9	1.9
711219	Other spectator sports	16.6	12.6	7.1
7113	Promoters of performing arts, sports, and similar events	4.3	4.1	1.6
7114	Agents and managers for artists, athletes, entertainers, and other public figures	6.3	5.8	3.5
7115	Independent artists, writers, and performers	18.8	17.4	4.1
712	Museums, historical sites, and similar institutions	12.9	10.4	3.3
713	Amusement, gambling, and recreation industries	1.9	1.7	1.2
7131	Amusement parks and arcades	1.2	1.2	0.4
71311	Amusement and theme parks	0.7	0.8	0.4
71312	Amusement arcades	7.8	8.1	2.2
7132	Gambling industries	3.2	3.0	1.6
71321	Casinos (except casino hotels)	3.6	3.5	2.1
71329	Other gambling industries	5.9	5.7	1.6
7139	Other amusement and recreation industries	3.0	2.4	1.9
71391	Golf courses and country clubs	5.1	4.3	4.0
71392	Skiing facilities	5.6	5.7	2.8
71393	Marinas	4.6	4.3	2.3
71394	Fitness and recreational sports centers	6.3	6.0	2.8
71395	Bowling centers	5.8	4.5	2.5
71399	All other amusement and recreation industries	7.6	7.6	3.9

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.5. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2000 and 2001**

[Estimates are based on data from the 2001 Service Annual Survey and administrative data]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	2.1	2.2	1.0
711	Performing arts, spectator sports, and related industries	3.1	3.1	1.8
7111	Performing arts companies	4.9	4.6	2.2
7113	Promoters of performing arts, sports, and similar events	6.9	4.6	3.0
712	Museums, historical sites, and similar institutions	4.8	5.8	3.6
713	Amusement, gambling, and recreation industries	3.9	3.2	1.6
7139	Other amusement and recreation industries	3.9	3.2	1.6
71391	Golf courses and country clubs	3.1	1.9	2.3
71394	Fitness and recreational sports centers	9.2	9.0	1.8
71399	All other amusement and recreation industries	8.6	9.2	3.0

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.6. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Expenses and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2000 and 2001**

[Estimates are based on data from the 2001 Service Annual Survey and administrative data]

NAICS code	Kind of business	2001	2000	Year-to-year ratio 2001/2000
71	Arts, entertainment, and recreation	2.2	2.0	0.8
711	Performing arts, spectator sports, and related industries	3.0	2.8	1.7
7111	Performing arts companies	4.0	4.1	1.7
7113	Promoters of performing arts, sports, and similar events	6.8	4.4	4.3
712	Museums, historical sites, and similar institutions	4.8	4.8	2.2
713	Amusement, gambling, and recreation industries	3.8	3.2	1.3
7139	Other amusement and recreation industries	3.8	3.2	1.3
71391	Golf courses and country clubs	3.3	2.3	1.7
71394	Fitness and recreational sports centers	9.5	9.1	1.7
71399	All other amusement and recreation industries	8.8	9.0	2.6

Note: The introduction and appendices give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.